

DELINQUENT TAXES SINCE STATEHOOD TOTAL \$1,444,824

VAST SUM REMAINS UNCOLLECTED FOR 1912-15 PERIOD; RECORDS OF COUNTIES SHOWN.

New Collection Law Susceptible to Abuse

(From New Mexico Tax Review.)
According to tabulations made by the commission there are outstanding uncollected taxes of 1912, 1913, 1914 and 1915, as follows:

YEAR—	Due as Extended on the Tax Rolls	Collected.	Uncollected.	Per Cent Col'd.
1912	\$ 3,483,571.85	\$ 2,262,343.16	\$ 1,221,228.69	65.5
1913	4,238,631.13	3,876,871.59	361,759.54	91.5
1914	4,238,631.13	3,997,785.47	240,845.66	94.5
1915	4,238,631.13	3,734,959.09	503,672.04	88.0
Total	\$ 15,988,445.24	\$ 14,513,716.43	\$ 1,444,824.28	91.0

Delinquents for 1916 taxes are not yet available, as the last half of the collections for that year is now being made. The above are completed years. It is almost a year since the last half of 1915 taxes were due, yet that year shows only 88 per cent collections.

By counties for the four years the results are even more significant.

COUNTY—	Due as Extended on the Tax Rolls	Collected.	Uncollected.	Per Cent Col'd.
Bernalillo	1,379,496.45	1,209,642.85	169,853.60	87.5
Chaves	1,322,189.47	1,201,959.61	120,229.86	84.5
Colfax	1,205,235.31	1,141,482.48	63,752.83	95.0
Curry	470,235.31	453,110.38	17,124.93	96.5
Dona Ana	857,123.66	821,547.16	35,576.50	96.0
Eddy	880,556.96	758,171.17	122,385.79	86.0
Grant	1,007,317.18	950,621.70	56,695.48	95.0
Guadalupe	521,085.17	465,236.90	55,848.27	89.5
Lincoln	466,859.23	463,716.19	3,143.04	99.5
Luna	588,629.87	527,473.91	61,155.96	90.0
McKinley	344,682.80	325,029.75	19,653.05	94.5
Mora	388,857.23	352,394.15	36,463.08	90.5
Otero	213,590.33	472,298.49	44,888.22	91.5
Quay	522,014.77	507,658.26	14,356.51	97.5
Rio Arriba	273,590.33	230,081.91	43,508.42	84.0
Roosevelt	416,839.45	393,509.22	23,330.23	95.0
Sandoval	359,472.22	179,457.08	180,015.14	48.5
San Juan	948,477.75	830,950.68	117,527.07	87.5
San Miguel	638,248.59	539,095.96	99,152.63	84.5
Sierra	694,475.92	237,230.61	457,245.30	34.5
Socorro	197,244.25	184,711.59	12,532.66	93.5
Taos	321,241.34	219,685.49	101,555.85	62.5
Torrance	275,414.26	407,815.08	132,400.82	88.0
Union	661,298.24	494,391.16	166,907.08	75.0
Valencia	551,298.24	494,391.16	166,907.08	75.0
Total	\$ 15,988,445.24	\$ 14,513,716.43	\$ 1,444,824.28	91.0

It appears from the foregoing table that the counties are grouped by percentages as follows:

Collect 85 per cent or over	Counties	Amount Delinquent	Per Cent of Total
Collect from 80 to 84 per cent	6	\$ 228,417.55	15.5
Collect from 75 to 79 per cent	6	\$ 484,462.24	32.5
Collect from 70 to 74 per cent	1	\$ 222,994.82	14.8
Collect from 65 to 69 per cent	1	\$ 154,250.93	10.7
Collect less than 65 per cent	1	\$ 84,128.84	5.8
Total	26	\$ 1,444,824.28	100.0

*Socorro. **Sandoval.

Divided into groups of thirteen counties each, one group has a total delinquency of \$290,965.42, or 27 per cent of the total for all counties, and the other a total of \$1,053,858.86, or 73 per cent of the total for all counties. The list, grouped by percentages, is as follows:

THIRTEEN BEST COLLECTING COUNTIES.	Per Cent
Lincoln	99.5
Luna	99.0
Curry	96.5
McKinley	96.0
Colfax	95.0
Grant	95.0
Dona Ana	94.5
Roosevelt	94.5
Bernalillo	87.5
Taos	84.0
Sierra	84.0
Otero	84.0
Average	95.6

THIRTEEN WORST COLLECTING COUNTIES.	Per Cent
Torrance	62.5
Mora	62.5
Guadalupe	89.5
Union	75.0
Valencia	75.0
San Miguel	84.5
Eddy	86.0
San Juan	87.5
Chaves	84.5
Rio Arriba	84.0
Santa Fe	78.0
Socorro	62.5
Sandoval	62.5
Average	82.0

If all counties did as well as Lincoln, the total delinquency would be only \$79,792.70; if all did as poorly as Sandoval, it would amount to \$5,026,040.51.

The delinquency in Sandoval, if collected, would pay off the entire county debt, including the amount due on county salary certificates, and leave a balance of nearly \$10,000. This delinquency is greater by nearly \$10,000 than twice the country tax levied in Sandoval county in 1916. And this counts the delinquency for only four years.

In Socorro county the delinquency for four years totals \$154,250.93; the entire county bonded debt is \$173,600. The entire levy for 1916 is \$138,955.20. The delinquent taxes in this county would almost pay the county debt—or their collection would enable the county to dispense with all taxes for county purposes for a year, after paying to the state its proportionate share of these taxes. And the amazing amount has been piled up in four years.

The accompanying map shows graphically the record of each county for the period covered by these figures. It also points clearly to the cause of delinquency.

All our counties operate under the same law. The law has been, and is, weak. But where nine counties collect 95 per cent of taxes levied, or better, it is fairly clear that delinquency is not altogether or even principally chargeable to the law. Nor is it a matter of faulty descriptions of real estate, although this is a factor. Taos and Mora demonstrate that good

collections can be had in counties largely covered by ancient Spanish grants. Chaves and Eddy, on the other hand, prove that something more than easy descriptions of real estate is necessary if taxes are to be collected. This something, we venture, is collectors who collect, officers who do the work they are paid for.

Two officers were charged under the law in force when these taxes were levied with the duty of tax collection—the county treasurer directly, and the district attorney indirectly. The county treasurer was required to disburse and sell personal property and to sell certificates on real estate, insuring a deed therefor after the expiration of the period of redemption. There were faults in this process but they did not seem to prevent tax collecting in Lincoln county. The district attorney also had the power (and still has it) to reduce a tax to a personal judgment. The machinery

was in existence, but in some counties it didn't move. The taxpayers in the counties which fail to collect a reasonable percentage of taxes should understand fully the significance of this failure in terms of their own taxes. Except in a minor degree this is not an inter-county matter. The state tax in 1915 was 3.65 mills—the county tax for all

expedient so to do, such special counsel may be employed for the purpose of conducting any such proceedings. The reason given for this provision is that because district attorneys are paid a salary they will not conduct the suits required under this act, and therefore a special counsel is necessary at a substantial fee. We believe this is wholly unsupported by the facts and that district attorneys are willing and ready to perform any duties required of them in their capacity as public officers.

If the district attorneys act for their counties under this law the 5 per cent penalty exacted under each judgment will be paid into the county court fund and will save just that much to the counties in the cost of the courts. If special counsel is employed this sum will be wholly lost to the counties. The present salaries of the various district attorneys, their names and the names and salaries of their assistants, with the amount of penalties which can possibly be collected in each county, appear herewith.

If only half the delinquent taxes are collected the fees would more than pay the salaries of all the district attorneys and their assistants for a year. As the work of collecting delinquent taxes year after year is continuous, these penalties, if the work is done by the regular officers as it should be, will each year pay a considerable part of the cost of the courts. If it is paid out in special fees this large sum collected annually will be largely wasted. There is no good reason why the district attorneys should not do this work as well as or better than special counsel.

lecting county pays about one-fourth to one-third more state tax than he would be compelled to do if all taxes assessed were collected promptly. He pays also a large additional percentage to cover delinquent collection of county and local taxes. He gains absolutely nothing from the laxity of his local officers. How much this costs the paying taxpayer for each \$100 actually needed for state and local purposes is shown for each county below:

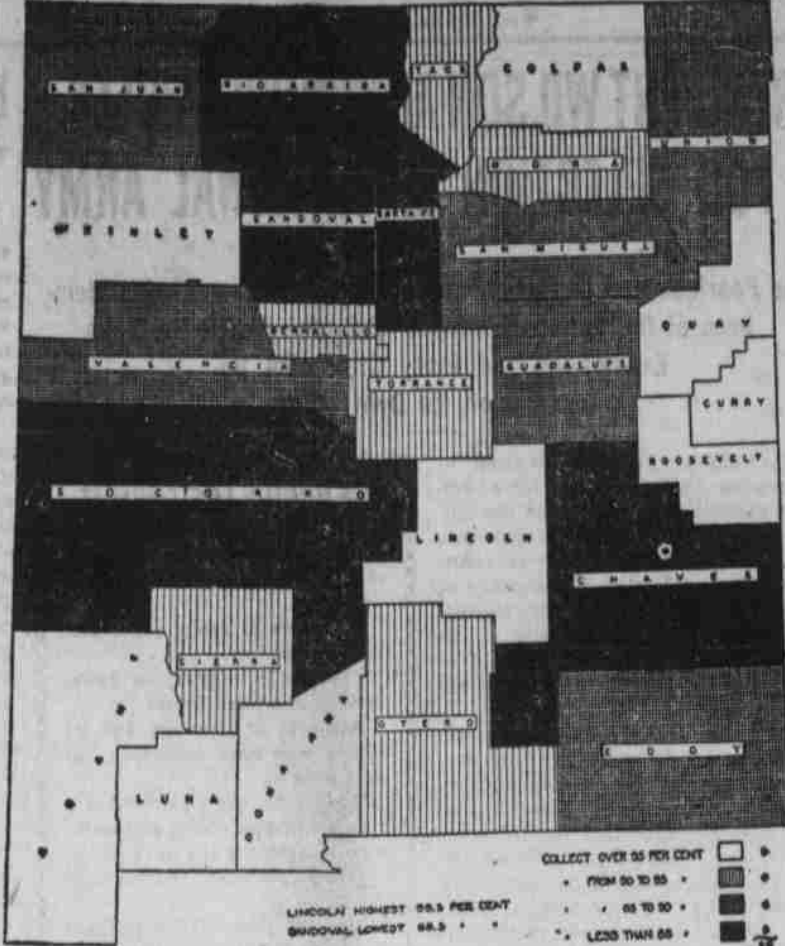
TAXES REQUIRED ON EACH \$100 OF NEEDED TAXES TO MAKE GOOD NON-COLLECTION—BY COUNTIES.

COUNTIES—	Delinquent	Additional Tax on Each \$100 Needed to Make Good
Lincoln	\$.59	1.13
Luna	2.39	1.13
Curry	2.37	1.13
McKinley	2.37	1.13
Dona Ana	4.18	1.13
Grant	6.25	1.13
Guadalupe	5.25	1.13
Roosevelt	5.25	1.13
Bernalillo	5.80	1.13
Taos	6.25	1.13
Sierra	6.25	1.13
Otero	6.25	1.13
Torrance	9.08	1.13
Mora	11.73	1.13
Guadalupe	11.73	1.13
Union	13.65	1.13
Valencia	13.65	1.13
San Miguel	16.28	1.13
Eddy	17.68	1.13
Chaves	18.35	1.13
Rio Arriba	18.35	1.13
Santa Fe	23.20	1.13
Socorro	23.20	1.13
Sandoval	45.98	1.13

There is a new law on tax collections, passed by the last legislature. The machinery is a little better. Errors can be corrected. The title to property sold to the county for taxes vests in the county, and the property, not the tax certificate can be sold. This law provides, as to items of taxes exceeding \$25, a somewhat better method than did the old law. As to items of less than \$25 there is no improvement in procedure. In one respect the new law contains a dangerous provision capable of serious abuse. This provision is contained in section 6, which reads as follows:

Sec. 6. In entering judgment in all such cases the clerk shall add to the amount of tax, penalties and costs, as shown by such delinquent tax list, 5 per centum of the total amount due from each person, or upon each lot or parcel of property described, which 5 per centum when collected shall be paid over to the county treasurer and covered into the court fund of the county.

When ever special counsel shall be employed to conduct such proceedings such 5 per centum shall be paid to such counsel by order of the court, upon warrants drawn against such court fund, and shall constitute the compensation of any special counsel for all services rendered in any such proceedings. Whenever the board of county commissioners shall deem it



COLLECTION OF TAXES IN THE STATE OF NEW MEXICO, 1912-1915.

did the old law when not vigorously enforced. If special counsel were employed and paid when judgments are rendered our court funds could be looted and delinquent taxes still go uncollected.

Upon this point the attorney general, at the request of the tax commission, has ruled as follows: State Tax Commission, Santa Fe, New Mexico. Gentlemen: I am in receipt of your recent letter, requesting construction of Section 6, Chapter 80, Laws of 1917, the same being "An Act Relating to Delinquent Taxes."

The section referred to provides that 5 per centum of the amount of tax penalty and costs be included in the judgment, and that said 5 per centum, when collected, shall be paid over to the county treasurer and covered into the court fund of the county. The section further provides that whenever special counsel shall be employed to conduct proceedings in such case, such 5 per centum shall be paid to such special counsel by order of the court, upon warrant drawn against such court fund, and shall constitute the compensation for such special counsel.

In my opinion, the 5 per centum referred to constitutes all of the compensation to which such special counsel is entitled. Furthermore, I am of the opinion that, unless such 5 per centum is actually collected and paid into the court fund, as provided in the act, the same shall not be available to such special counsel. In other words, this 5 per centum cannot be paid to the special counsel out of the court fund unless the same has been collected and paid in from such source.

Dist. No.	Name of Dist. Attorney and Assistant	Counties in District	Salaries	Possible Fee Delinquencies 1912-15	Total for Each Dist.
1	J. H. Crist	San Juan	3,000	2,750	
	E. P. Davies	Santa Fe	1,000	4,982	
		Rio Arriba		2,175	\$ 9,896
2	George H. Craig	Bernalillo	3,000	3,942	
	J. A. Miller	McKinley	1,000	452	
		Sandoval		4,206	\$ 8,630
3	H. B. Hamilton	Dona Ana	3,000	1,782	
		Otero	1,500	2,229	
		Torrance		1,577	
		Lincoln		157	\$ 5,745
4	C. A. Hunker	Guadalupe	3,000	2,742	
	Luis E. Armijo	Mora	1,000	1,823	
		San Miguel		5,374	\$ 10,429
5	Robert C. Dow	Eddy	3,000	6,121	
	T. E. Means	Curry	1,500	850	
		Chaves		1,166	
				6,011	\$ 14,154
6	J. S. Vaughn	Grant	2,750	2,834	
		Luna		557	\$ 3,391
7	H. P. Owen	Valencia	3,000	3,345	
		Sierra		571	
		Socorro		7,712	\$ 11,928
8	Henry A. Etkin	Colfax	3,000	3,222	
	C. L. Collins	Quay	750	850	
	Ed. F. Saxton	Union	750	826	
				2,879	\$ 7,944
Total			\$ 32,250	\$ 72,127	\$ 72,127

There is a further possible evil in section 6. Although it is reasonable to suppose that no fees will be paid special counsel before taxes are actually collected, this section does not specifically forbid such payment. A mere judgment against the delinquent taxpayer, if not followed up and enforced by the sale of the property, will not secure any more taxes than

FARMER BEHIND THE TIMES

His Wife Tells How She Has Lived for Many Years Without Modern Conveniences.

In the American Magazine a farmer's wife tells of some of her experiences. She says:

"My husband does not, or will not realize that the world has moved, and that what were luxuries a generation ago are necessities now. One of my children died of typhoid fever, the germs of which were, no doubt, brought by flies from the house down the road where they had the disease; for we haven't a screen door in the house, and only a few cheap adjustable screens.

"We sleep on feather beds, because mattresses cost money, and the feather beds were in the house—a part of the furnishings that I married, when I took my husband for better or for worse. We have chairs with rounds missing, worn carpets, nicked dishes and cooking utensils that have long since outlived their usefulness.

"The house is inconvenient, and for that reason alone housework is much

harder than it ought to be, and housework is hard enough in all conscience on a farm. We have no water in the house. For 25 years I have fetched and carried water. There are two steps between the kitchen and the dining room, which, by the way, was formerly a bedroom and has no place for a stove. The 'parlor' is across a hall from the main part of the house and is only opened on special occasions."

But vigorous action upon the part of the present officers is the thing needed to improve the collection of our taxes. Without such action no permanent improvement can be expected.

THE SWORD OF WASHINGTON

The sword of Washington. The staff of Franklin. Oh, sir, what associations are linked with these names! Washington—whose sword, as my friend has said, was never drawn but in the cause of his country, and never sheathed when wielded in his country's cause. Franklin—the philosopher of the thunderbolt, the printing press, and the plow share.—John Quincy Adams.

To be prepared for war is one of the most effectual means of preserving peace.—Washington.

Notice

I have been promising my patrons for some time that I would prepare myself to fit glasses.

I wish to notify them that we are now prepared to test the eyes and fit glasses at the Plumlee Hospital.

Respectfully,
C. PLUMLEE.

Santa Fe, N. M.—Of sixty-nine sales of state land made at public auctions in seven counties during the month of June, sixty-one were to citizens of New Mexico and eight to non-residents, the latter buyers coming from Minnesota, Kansas, Texas and California. The largest tract sold was 13,343 acres in Colfax county, the smallest being 38 acres. Small tracts again predominated in the auctions, fifty of the sixty-nine tracts being of 640 acres or less. Of the remaining 19 tracts, 13 were of 1200 acres or less and only four above 5,000 acres.

The sixty-nine tracts sold contained a total of 67,696.33 acres and brought a total price of \$493,411.33, or an average of \$7.29 an acre.

Curry county, 9 tracts, per acre \$9.61

Colfax county, 29 tracts average per acre \$6.48

Mora county, 8 tracts, 5,050.79 acres average \$6.61

San Miguel county, 6 tracts at \$5.15.

Joe Gilstrap has painted his Ford till it looks like new and runs as well as it looks.

ARE YOU ONE OF THEM?

There are a great many people who would be very much benefited by taking Chamberlain's Tablets for a weak or disordered stomach. Are you one of them? Mrs. M. R. Searl, Baldwinville, N. Y., relates her experience in the use of these tablets: "I had a bad spell with my stomach about six months ago, and was troubled for two or three weeks with gas and severe pains in the pit of my stomach. Our druggist advised me to take Chamberlain's Tablets. I took a bottle home and the first dose relieved me wonderfully, and I kept on taking them until I was cured." These tablets do not relieve pain, but after the pain has been relieved may prevent its recurrence.

As usual many people on this mesa planted a lot more summer crop than they could ever hope to cultivate properly and as a result the weeds will take thousands of acres that would, if kept free from weeds yield thousands of bushels of beans and grain. It is a small task to plant a hundred or more acres but it is another matter to cultivate it properly. Fred Brown has ten men with hoes cutting weeds in his bean field of over 300 acres besides the teams and cultivators and every available man, woman and child in town and country is in the army fighting the war of the Russian thistle and pigweed. One fourth as many acres and better preparation of the fields and cultivation would have yielded double the crop we will get.

J. L. Swaim is the new warehouseman for the Goodman Mercantile Co.

Hon. Serapio Miera, of Union county was in Roy Thursday and called to talk over the political situation with us. He is alive to all that is going on in politics in New Mexico and his recollection of wrongs endured in the past makes him an ardent worker for reform.

Mr. Mace, who owns a home-stand in the S. F. Davis neighborhood arrived here from his home in West Virginia Wednesday and is rooming at the Kitchell house for a long stay here. He is glad to get back to the high, dry and windy mesa and many friends gladly greet him as a "Good old scout."

Program

Of the District Sunday School Convention to be held at Solano the fifth Sunday in July Embracing the following Bible Schools Solano, Mosquero, The two Bible Schools at No. 59 and the Bradley Bible School.

10:00 a m Concert singing by congregation.

Special songs

Reading of the minutes

Welcome address, F M Hughes

Response to address of welcome, Fred Tinker, J. H. Fuller, and Mrs. Grover Hamilton

Presidents address, C E Hunt

Special Songs

Reports from the schools

12 - noon Dinner, Everybody bring full lunch baskets

1:30 p m Concert singing

Special singing, two songs by each Bible School represented

Address "A Great Bible School Vision" Bro. Tinker, Mosquero

"Grading a Bible School" W. T. Loftin

"Caring for the children" M. L. Wood

"Succeeding with Adult Pupils" I. A. Million

Special singing

What to teach and how to teach it.

Singing.

Business Session Election of officers, place of next meeting and unfinished business.

C. E. Hunt. President.

Hessian Colonel Killed.

While the officers drank and sang Washington's men had fought their way into the outskirts of the town. The British cannon was captured and trained down the streets on their former